Message 001

Communication from the Commission - TRIS/(2026) 2518

Directive (EU) 2015/1535

Notification: 2026/0489/LT

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta’ dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20262518.EN

1. MSG 001 IND 2026 0489 LT EN 09-09-2026 LT NOTIF

2. Lithuania

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4. 2026/0489/LT - X00M - GOODS AND MISCELLANEOUS PRODUCTS

5. Draft Law amending Articles 29, 32, 62, 63, 68 and 69 of Law of the Republic of Lithuania No IX-569 on excise duties

6. Liquid for electronic cigarettes.

7.

8. The Draft Law proposes to introduce, as of 1 July 2027, an obligation to mark liquid for electronic cigarettes with special markings – tax stamps. At present, liquid for electronic cigarettes is not marked with special markings – tax stamps.
It is envisaged that the liquid of electronic cigarettes intended for sale in the Republic of Lithuania will have to be marked with special markings – tax stamps. The central tax administrator (the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania) will establish the marking procedure and provide examples of special markings – tax stamps – by 1 May 2027.
The objective of this measure is to strengthen the control of excise goods, ensure more efficient supervision of excise duty administration, improve the traceability of products and reduce the risk of illegal trade and tax violations.
Keywords: liquid for electronic cigarettes, tax stamps.

9. The Draft Law aims to strengthen the control of the circulation of liquid for electronic cigarettes, ensure a more efficient administration of excise duties, improve the traceability of products and reduce the risk of illegal trade and tax violations. Liquid for electronic cigarettes is an excise good; therefore, effective control of its circulation is important in order to ensure proper tax compliance, fair competition and the collection of revenue for the state budget.

9a. Suitability of the measures for attaining the objective pursued

At present, during physical inspections, the supervisory authorities do not have sufficient information to determine promptly whether liquid for electronic cigarettes has been lawfully placed on the market in the Republic of Lithuania and whether the relevant excise duty obligations have been duly fulfilled. The tax stamp will provide an additional physical means of identifying the product, enabling more prompt determination of the product's status, more effective selection of high-risk cases, and strengthened market control. The measure is therefore directly related to the objectives pursued and can effectively contribute to reducing illegal trade and tax violations.

9b. Necessity

When assessing alternative measures, including the verification of documents and accounting data, the use of electronic data and increased controls, they alone are not sufficient to identify the product promptly during physical inspections. The tax stamp complements existing control measures and allows the status of the product to be determined directly by its marking, thus reducing the need for additional administrative checks. Given the need to control liquid for electronic cigarettes, as an excise good, this measure is considered necessary to achieve the intended objectives.

9c. Excessive burden compared to the objective pursued

The measure will apply equally to all liquids for electronic cigarettes made available on the market of the Republic of Lithuania, regardless of their country of origin, and will therefore not create different conditions for products manufactured in Lithuania, those brought in from other Member States of the European Union, or those imported from third countries. The additional burden on market participants will be limited to obtaining tax stamps, affixing them and carrying out the associated administrative procedures. It does not involve a change in the composition, quality or technical characteristics of the product and does not constitute an obstacle to lawfully making the products available on the market of the Republic of Lithuania.

Given the limited impact of the measure on market participants, its application without discrimination based on the origin of the product, and the importance of the public interest objectives pursued, the requirement to mark liquids for electronic cigarettes with tax stamps is to be regarded as an appropriate, necessary and proportionate measure that does not go beyond what is necessary to achieve the objectives pursued.

10. References to main texts:

11. No

12.

13. No

14. No

15. No

16.
TBT aspects: No

SPS aspects: No

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